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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 29th November 1955

S.R.O. 3570.—In exercise of the powers conferred by sub-section (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the undermentioned notifications of the Government of India in the Ministry of Finance (Revenue Division), namely:—

- (1) No. 15—Central Excises, dated the 10th April, 1954.
- (2) No. 16—Central Excises, dated the 10th April, 1954.
- (3) No. 17—Central Excises, dated the 10th April, 1954.
- (4) No. 2—Central Excises, dated the 5th February, 1955.
- (5) No. 35—Central Excises, dated the 28th July, 1955.

2. This notification shall come into force on the 1st day of January 1956.

[No. CER-8(5)/55.]

S.R.O. 3572.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts, with effect from the 1st January 1956, flue-cured scrap tobacco of the variety known as "choora", and consisting of flakes not larger than one-fifth of an inch square in size, from so much of the duty leviable thereon as is in excess of fourteen annas per pound.

[No. CER-8(6)/55.]

S.R.O. 3572.—In exercise of the powers conferred by rule 8 (1) of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts from so much of the duty leviable thereon as is in excess of annas six per lb., varieties of unmanufactured tobacco, whether flue-cured or other than flue-cured, which are capable of being used for the manufacture of biris, but are proved to the satisfaction of, and are notified by, the Collector as varieties which are not in fact utilised, or are utilised only to a negligible extent, within the limits of an area specified by him in the notification, for the manufacture of biris;

Provided that—

- (i) such varieties are not utilised in such area for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes;
 - (ii) if any such variety is consigned from the premises of assessment to any premises situate outside such area, it shall not be entitled to the said exemption;
 - (iii) if any variety so exempted is at any subsequent time exported outside such area, the exemption hereby granted shall be deemed to be withdrawn, and the wholesale dealer so exporting it, shall, prior to such export, pay in respect of the quantity exported, an amount equivalent to the amount of duty from which such quantity was originally exempted.
- 9 This notification shall come into force on the 1st day of January, 1956.

[No. CER-8(7)/55.]

B. N. BANERJEE, Joint Secy.